



STATE OF RHODE ISLAND
DIVISION OF TAXATION * ONE CAPITOL HILL, PROV., R.I. 02908-5802

MOTOR VEHICLE DEALER
SALES & USE TAX RETURN

To be used:
January
April
July
October

PERMIT NO.

NAME:
ADDRESS:
CITY & STATE:

RETURN FOR MONTH OF	
FEDERAL IDENTIFICATION NO.	A. NET SALES & USE TAX DUE
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE RETURN.	
NAME OF FIRM	B. INTEREST PER YR OF ITEM A FROM DUE DATE
DATE	C. PENALTY 10% OF ITEM A IF NOT PAID WHEN DUE
SIGNATURE OF OWNER, PARTNER, OR AUTHORIZED AGENT	D. TOTAL AMOUNT DUE
TITLE	(Total of Items A, B & C)

Form T-204 MV



STATE OF RHODE ISLAND
DIVISION OF TAXATION * ONE CAPITOL HILL, PROV., R.I. 02908-5802

MOTOR VEHICLE DEALER
SALES & USE TAX RETURN

To be used:
February
May
August
November

PERMIT NO.

NAME:
ADDRESS:
CITY & STATE:

RETURN FOR MONTH OF	
FEDERAL IDENTIFICATION NO.	A. NET SALES & USE TAX DUE
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE RETURN.	
NAME OF FIRM	B. INTEREST PER YR OF ITEM A FROM DUE DATE
DATE	C. PENALTY 10% OF ITEM A IF NOT PAID WHEN DUE
SIGNATURE OF OWNER, PARTNER, OR AUTHORIZED AGENT	D. TOTAL AMOUNT DUE
TITLE	(Total of Items A, B & C)

Form T-204 MV



STATE OF RHODE ISLAND
DIVISION OF TAXATION * ONE CAPITOL HILL, PROV., R.I. 02908-5802

MOTOR VEHICLE DEALER
SALES & USE TAX RETURN

To be used:
March
June
September
December

PERMIT NO.

NAME:
ADDRESS:
CITY & STATE:

RETURN FOR MONTH OF	
FEDERAL IDENTIFICATION NO.	A. SALES & USE TAX DUE FOR QUARTER (from back line 9)
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE RETURN.	
NAME OF FIRM	B. LESS: TAX REPORTED MONTH 1 _____ TAX REPORTED MONTH 2 _____ TOTAL TAX PREVIOUSLY REPORTED ()
DATE	C. SALES & USE TAX SALES TAX COLLECTIONS FROM NON-RESIDENTS TAX DUE
SIGNATURE OF OWNER, PARTNER, OR AUTHORIZED AGENT	D. INTEREST PER YR OF ITEM C FROM DUE DATE
TITLE	E. PENALTY 10% OF ITEM C IF NOT PAID WHEN DUE
	F. TOTAL AMOUNT DUE

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS, DEPARTMENT OF ADMINISTRATION
DIVISION OF TAXATION

PLEASE READ CAREFULLY

THESE INSTRUCTIONS INCLUDE CHANGES IN REPORTING REQUIREMENTS

INSTRUCTIONS FOR PREPARING RETURNS -- DUE THE 20TH OF EACH MONTH FOR THE PREVIOUS CALENDAR MONTH

These return are to be used by sellers of tangible personal property. Consumers who are not retailers should use form T-205 for reporting use tax. A return must be filed for each month even if no tax is due.

RETURNS FOR THE MONTHS OF JULY, AUGUST, OCTOBER, NOVEMBER, JANUARY, FEBRUARY, APRIL AND MAY

To report sales and use tax for the first two months of each quarter, locate the return for the month that you need to report and enter the amount of sales and use tax due for that month. If you have no tax due for the month enter -0-. No other sales or deduction information is reported on these returns. The tax reported should include all sales tax due, as well as any use tax that is due for the month.

RETURNS FOR THE MONTHS OF SEPTEMBER, DECEMBER, MARCH AND JUNE.

To prepare the return for the last month in each quarter, start with the schedule below. **IMPORTANT:** - Start with (Schedule A) Item 1 below then complete the return on the reverse side.

Include all sales for the quarter in any way related to Rhode Island businesses, including sales exempt from tax; leases and rentals of personal property; and charges for printing, fabricating, or processing personal property for consumers. Do not include sales from rental of living quarters and patent medicines.

- ITEM 2. Enter sales for the quarter from living quarters in hotels, motels, rooming houses or tourist camps.
- ITEM 3. Enter purchase price of merchandise, equipment, or other tangible personal property purchased for resale and subsequently used or consumed by you during the quarter rather than sold.
- ITEM 4. Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage, or consumption by you in this state during the quarter.
- ITEM 5. Enter here the amount of any other transactions during the quarter subject to the tax (e.g. electricity, gas, etc., used for heating or lighting and purchased without payment of the tax.)
- ITEM 6. Total of items 1,2,3,4, and 5 for the quarter.
- ITEM 7. Total deductions for the quarter from Schedule B (see reverse side of this page for Schedule B instructions).
- ITEM 8. Item 6 less Item 7 - Taxable Sales for the quarter.
- ITEM 9. Item 8 times 7% - Sales & Use tax due for the quarter. **(carry forward to Item A on the front of the return)**
- ITEM B. Enter amount of tax reported for the first two months of the quarter and total.
- ITEM C. Subtract total of item B from item A and enter result. Add to that amount any sales tax collected from non-residents.

ITEMS D, E & F are self-explanatory.

IF A RETURN WAS FILED FOR THE FIRST AND / OR THE SECOND MONTH OF THE QUARTER, A COMPLETED FORM T204R RECONCILIATION MUST BE FILED FOR THE LAST MONTH OF THE QUARTER.

QUARTERLY TOTALS

SCHEDULE A - GROSS RECEIPTS

1. GROSS SALES FROM OTHER THAN LINE 2 BELOW

2. ROOM OCCUPANCY SALES.

3. COST OF PERSONAL PROPERTY PURCHASED
ON RESALE CERTIFICATE BUT USED BY YOU.

4. USE TAX: COST OF PERSONAL PROPERTY PURCHASED
OUTSIDE OF STATE BUT USED BY YOU.

5. OTHER ADDITIONS (Describe).

6. TOTAL SALES FOR QUARTER

7. LESS TOTAL DEDUCTIONS (From line 6 Sch B)

8. TAXABLE RECEIPTS FOR THE QUARTER

9. SALES & USE TAX DUE FOR THE QUARTER

(line 8 times 7%) to front of return Item A

SCHEDULE B - LEGAL DEDUCTIONS

A. FOOD FOR HUMAN CONSUMPTION (grocery store)

B. FOR RESALE

C. INTERSTATE

D. TO GOVERNMENT & EXEMPT INSTITUTIONS

E. EXEMPT NEWSPAPERS

F. GASOLINE AND OTHER EXEMPT FUELS

DO NOT USE

H. PRESCRIPTION DRUGS / PATENT MEDICINES

I. CLOTHING AND FOOTWEAR

J. SALES OF MOTOR VEHICLES

K. OTHER (Explain)

L.

M.

N.

10. TOTAL DEDUCTIONS (to line 7 Schedule A)